

**Chapter 3.08****SALES AND USE TAX****Sections:**

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**Section 3.08.010 Short title.**

This chapter shall be known as the "Uniform Local Sales and Use Tax Ordinance" of the City. (Ord. 2517 § 1, 1957)

**Section 3.08.020 Purpose.**

The City Council hereby declares that this chapter is adopted to achieve the following, among other, purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

A. To adopt sales and use tax regulations which comply with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code of the State;

B. To adopt sales and use tax regulations which incorporate provisions identical to those of the Sales and Use Tax Law of the State insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.5 of Division 2 of the Revenue and Taxation Code;

C. To adopt sales and use tax regulations which impose a nine-tenths of one percent tax and provide a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practical to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State sales and use taxes;

D. To adopt sales and use tax regulations which can be administered in a manner that will, to the degree possible consistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting City sales and use taxes and at the same time minimize the burden of record keeping upon persons subject to taxation under the provisions of this chapter. (Ord. 3007 § 1, 1961; Ord. 2517 § 2, 1957)

**Section 3.08.030      Operative date--Contract with State.**

This chapter shall become operative on July 1, 1957, and prior thereto this City shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of these sales and use tax regulations; provided, that if this City shall not have contracted with the State Board of Equalization, as above set forth, prior to July 1, 1957, this chapter shall not be operative until the first day of the first calendar quarter following the execution of such a contract by the City and by the State Board of Equalization, provided further that this chapter shall not become operative prior to the operative date of the Uniform Local Sales and Use Tax ordinance of the County of Riverside. (Ord. 2517 § 3, 1957)

**Section 3.08.040      Sales tax imposed.**

For the privilege of selling tangible personal property at retail a tax is hereby imposed upon all retailers in the City at the following fractions of one percent of the gross receipts of the retailer from the sale of all tangible personal property sold at retail in the City on and after the operative dates of this section at the rates shown in the following schedule:

<b>Sales Tax Rate</b>	<b>Operative Date</b>
.91 of one percent	October 1, 1971
.92 of one percent	July 1, 1972
.93 of one percent	July 1, 1973
.94 of one percent	July 1, 1974
.95 of one percent	July 1, 1975
.96 of one percent	July 1, 1976
.97 of one percent	July 1, 1977
.98 of one percent	July 1, 1978
.99 of one percent	July 1, 1979
1.00 of one percent	July 1, 1980

(Ord. 3852 § 1, 1971; Ord. 2517 § 4 (part), 1957)

**Section 3.08.050      Out-of-state destination--No fixed place of business.**

For the purposes of this chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the State Board of Equalization. (Ord. 3007 § 2, 1961; Ord. 2517 § 4 (part), 1957)

**Section 3.08.060      Part 1 of Division 2 of Revenue and Taxation Code adopted.**

Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of said Code, as amended and in force and effect on July 1, 1957, applicable to sales taxes are adopted and made a part of this section as though fully set forth herein. (Ord. 2517 § 4 (part), 1957)

**Section 3.08.070 Substitution of words.**

Wherever, and to the extent that, in Part 1 of Division 2 of the Revenue and Taxation Code the State of California is named or referred to as the taxing agency, the City of Riverside shall be substituted therefor. Nothing in this section shall be deemed to require the substitution of the name of the City of Riverside for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the State of California; nor shall the name of the City be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against the City or any agency thereof, rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this chapter; and neither shall the substitution be deemed to have been made in those sections including, but not necessarily limited to, sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain gross receipts which would not otherwise be exempt from this tax while those gross receipts remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; nor to impose this tax with respect to certain gross receipts which would not be subject to tax by the State under the said provisions of that code; and, in addition, the name of the City shall not be substituted for that of the State in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 and 6828 of the Revenue and Taxation Code as adopted. (Ord. 2517 § 4 (part), 1957)

**Section 3.08.080 Seller's permit.**

If a seller's permit has been issued to a retailer under Section 6067 of the said Revenue and Taxation Code, an additional seller's permit shall not be required by reason of this section. (Ord. 4062 § 1, 1973; Ord. 2517 § 4 (part), 1957)

**Section 3.08.095 Allowed exclusions from gross receipts for tax measurements.**

There shall be excluded from the gross receipts by which the tax is measured:

A. The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

B. The gross receipts from the sale of tangible personal property to operators of aircraft to be used or consumed principally outside the City in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government. (Ord. 6393 §§ 14, 15, 1997; Ord. 5144 § 1, 1983; Ord. 4062 § 2, 1973)

**Section 3.08.100 Use tax imposed.**

An excise tax is imposed on the storage, use or other consumption in the City of tangible personal property purchased from any retailer at the following fractions of one percent of the sales price of the property on and after the operative dates of this section at the rates shown in the following schedule. The sales price shall include delivery charges when such charges are subject to State sales or use tax regardless of the place to which delivery is made:

**Use Tax Rate Operative Date**

.91 of one percent	October 1, 1971
.92 of one percent	July 1, 1972
.93 of one percent	July 1, 1973
.94 of one percent	July 1, 1974

.95 of one percent	July 1, 1975
.96 of one percent	July 1, 1976
.97 of one percent	July 1, 1977
.98 of one percent	July 1, 1978
.99 of one percent	July 1, 1979
1.00 of one percent	July 1, 1980

(Ord. 3852 § 2, 1971; Ord. 2517 § 5 (part), 1957)

**Section 3.08.110 Part 1 of Division 2 of Revenue and Taxation Code adopted.**

Except as hereinafter provided, and except insofar as they are inconsistent with the provisions of Part 1.5 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 of Division 2 of said code, as amended and in force and effect on July 1, 1957, applicable to use taxes are hereby adopted and made a part of this section as though fully set forth herein. (Ord. 2517 § 5 (part), 1957)

**Section 3.08.120 Substitution of words.**

Wherever, and to the extent that, in Part 1 of Division 2 of the Revenue and Taxation Code the State of California is named or referred to as the taxing agency, the name of this City shall be substituted therefor. Nothing in this section shall be deemed to require the substitution of the name of this City for the word "State" when that word is used as part of the title of the State Controller, the State Treasurer, the State Board of Control, the State Board of Equalization, or the name of the State Treasury, or of the Constitution of the State of California; nor shall the name of the City be substituted for that of the State in any section when the result of that substitution would require action to be taken by or against the City or any agency thereof rather than by or against the State Board of Equalization, in performing the functions incident to the administration or operation of this chapter; and neither shall the substitution be deemed to have been made in those sections, including but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to provide an exemption from this tax with respect to certain storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such storage, use or other consumption remains subject to tax by the state under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or to impose this tax with respect to certain storage, use or other consumption of tangible personal property which would not be subject to tax by the State under the said provisions of that code; and in addition, the name of the City shall not be substituted for that of the State in Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 and 6828 of the Revenue and Taxation Code as adopted, and the name of the City shall not be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 nor in the definition of that phrase in Section 6203. (Ord. 3007 § 5, 1961; Ord. 2517 § 5 (part), 1957)

**Section 3.08.135 Exemptions from use tax.**

There shall be exempt from the tax due under Section 3.08.100:

A. The amount of any sales or use tax imposed by the State of California upon a retailer or consumer.

B. The storage, use or other consumption of tangible personal property, the gross receipts from the sale of which has been subject to sales tax under a sales and use tax ordinance enacted in accordance with Part 1.5 of Division 2 of the Revenue and Taxation Code by any City and County, County, or City in this State.

C. In addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code, the storage, use, or other consumption of tangible personal property

purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. (Ord. 6393 §§ 14, 16, 1997; Ord. 5144 § 2, 1983; Ord. 4062 § 3, 1973)

**Section 3.08.140      Amendments.**

All amendments of the Revenue and Taxation Code enacted subsequent to the effective date of this chapter which relate to the sales and use tax and which are not inconsistent with Part 1.5 of Division 2 of the Revenue and Taxation Code shall automatically become a part of this chapter. (Ord. 2517 § 6, 1957)

**Section 3.08.150      Enjoining collection forbidden.**

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or this City, or against any officer of the State or this City, to prevent or enjoin the collection under this chapter, or Part 1.5 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected. (Ord. 2517 § 7, 1957)